



THIRTY-FIFTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

TWO YEARS ENDED 1998 AND 1997

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-13  
March 4, 1999

AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

Listed below is a summary of actions taken on prior recommendations made to the following seven municipal court divisions of Missouri's Thirty-Fifth Judicial Circuit:

Bernie, Dexter, Holcomb, Kennett, Malden, Puxico, Senath

**Bernie:** While this division complied with state law by sending the state court fees which go to the Crime Victims Compensation Fund, and partially implemented a record keeping system for bonds, the tracking of tickets and complaints and their final dispositions by the court still needs to be improved. (See pages 40 & 41)

**Dexter:** This division followed the recommendations of past audits in tightening financial controls, however, the tracking of tickets and complaints and their final dispositions by the court still needs to be improved. (See pages 41, 42, & 43)

**Holcomb:** All prior recommendations were implemented regarding financial controls. The only area still requiring compliance is the assessment of court costs and those fees which by state law are to be sent to the Crime Victims Compensation Fund. (See pages 43 & 44)

**Kennett:** Financial controls were improved and a ticket log was developed, however records are not maintained to account for all complaints filed. Many prior recommendations had been acted upon, including the forwarding of conviction records to the state. Other recommendations still need continued development. (See pages 44, 45, & 46)

**Malden:** Most prior recommendations had either been implemented or acted upon. However, the ticket log maintained by the division did not account for all tickets issued. Continued development and work on prior and current recommendations will continue to tighten financial controls. (See pages 46, 47 & 48)

**Puxico:** Other than a recommendation that Crime Victims Compensation Fund fees generated through this division be sent to the state in a more timely manner, all financial control recommendations made in the prior audit, as well as court reporting recommendations have been put in place. (See pages 48 & 49)

**Senath:** Many recommendations which would safeguard the financial integrity of this court have yet to be implemented. A recommendation acted upon was a suggested requirement that defendants sign a payment agreement and a show cause order be issued for all persons not paying fines and costs immediately at court. While records are maintained for amounts due from defendants, adequate follow-up is not taken when defendants fail to pay. (See pages 49, 50, & 51)

**Current recommendations for the above divisions can be found on pages 21-38.**

**Note:** Nine other municipal divisions in this circuit are reported on separately. Those communities include: Arbyrd, Advance, Bell City, Bloomfield, Campbell, Cardwell, Clarkton, Dudley and Hornersville. The size of the circuit warranted the audit be split.

YELLOW SHEET

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS**

Presiding Judge  
and  
Municipal Judges  
Thirty-Fifth Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions (other than the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997) of the Thirty-Fifth Judicial Circuit as of and for the years ended June 30, 1998 and 1997, and April 30, 1998 and 1997, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

Except as discussed in paragraphs four through seven, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Thirty-Fifth Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

Records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued by the city of Bernie Police Department were not adequately maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements

beyond amounts recorded in the municipal division's records for the years ended June 30, 1998 and 1997.

Records accounting for the numerical sequence and ultimate disposition of each traffic ticket and complaint form issued by the city of Dexter Police Department were not adequately maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements beyond amounts recorded in the municipal division's records for the years ended June 30, 1998 and 1997.

Records accounting for the numerical sequence and ultimate disposition of each complaint form issued by the city of Kennett Police Department were not adequately maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements beyond amounts recorded in the municipal division's records for the years ended June 30, 1998 and 1997.

Records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued by the city of Malden Police Department were not adequately maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements beyond amounts recorded in the municipal division's records for the years ended June 30, 1998 and 1997.

In our opinion, except for the effects, if any, on the financial statements of the matters discussed in the preceding four paragraphs, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions (other than the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997) of the Thirty-Fifth Judicial Circuit as of and for the years ended June 30, 1998 and 1997, and April 30, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

We also had planned to audit the accompanying special-purpose financial statements of the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997. These special-purpose financial statements are the responsibility of the municipal divisions' management.

Internal controls and accounting records of the city of Puxico Municipal Division were inadequate. Prenumbered receipt slips were not issued for some monies received. Bonds posted by defendants were held and disbursed in cash by the municipal division. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the years ended June 30, 1998 and 1997. In addition, we were unable to assure ourselves of the amount of cash bonds held in trust at June 30, 1998 and 1997.

Internal controls and accounting records of the city of Senath Municipal Division were inadequate. Prenumbered receipt slips were not issued for some monies received, and receipts were not deposited intact. Also, records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued by the police department were not maintained. As a

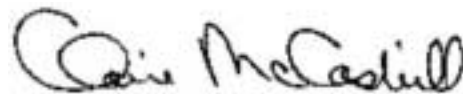


result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the years ended June 30, 1998 and 1997.

Because of the effects of the matters discussed in the preceding two paragraphs, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statements of the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997.

In accordance with *Government Auditing Standards*, we also have issued our report dated September 22, 1998, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill

State Auditor

September 22, 1998



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Presiding Judge  
and  
Municipal Judges  
Thirty-Fifth Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions (other than the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997) of the Thirty-Fifth Judicial Circuit as of and for the years ended June 30, 1998 and 1997, and April 30, 1998 and 1997, and have issued our report thereon dated September 22, 1998. That report expressed a qualified opinion on the special-purpose financial statements of the municipal divisions of the city of Bernie, the city of Dexter, the city of Kennett, and the city of Malden for the years ended June 30, 1998 and 1997. Except as discussed in the report on the financial statements of the municipal divisions referred to in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We also had planned to audit the special-purpose financial statements of the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated September 22, 1998. In that report we did not express an opinion on those special-purpose financial statements.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various municipal divisions of the Thirty-Fifth Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not

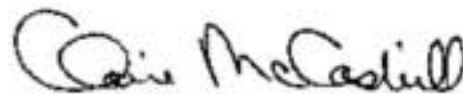
express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain other instances of noncompliance which are presented in the accompanying Management Advisory Report.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Thirty-Fifth Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgement, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Thirty-Fifth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

September 22, 1998

## Financial Statements

Exhibit A

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Bernie	
	Year Ended June 30,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 17,789	14,918
Total Receipts	17,789	14,918
DISBURSEMENTS		
City treasury	14,723	15,155
State of Missouri (Note 3)	0	0
Refunds and other	1,782	1,810
Total Disbursements	16,505	16,965
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,284	-2,047
CASH, JULY 1	0	2,047
CASH, JUNE 30	\$ 1,284	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

		City of Dexter	
		Year Ended June 30,	
		1998	1997
RECEIPTS			
Fines, costs, bonds, and other	\$	139,931	158,627
Total Receipts		139,931	158,627
DISBURSEMENTS			
City treasury		134,762	154,882
State of Missouri (Note 3)		0	0
Refunds and other		3,074	3,995
Total Disbursements		137,836	158,877
RECEIPTS OVER (UNDER) DISBURSEMENTS		2,095	-250
CASH, JULY 1		423	673
CASH, JUNE 30	\$	2,518	423

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Kennett	
	Year Ended June 30,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 98,001	92,222
Total Receipts	98,001	92,222
DISBURSEMENTS		
City treasury	82,369	81,241
State of Missouri (Note 3)	4,691	3,775
Refunds and other	7,511	8,469
Total Disbursements	94,571	93,485
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,430	-1,263
CASH, JULY 1	6,995	8,258
CASH, JUNE 30	\$ 10,425	6,995

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

		City of Malden	
		Year Ended June 30,	
		1998	1997
RECEIPTS			
Fines, costs, bonds, and other	\$	132,423	155,071
Total Receipts		132,423	155,071
DISBURSEMENTS			
City treasury		124,861	147,916
State of Missouri (Note 3)		0	0
Refunds and other		7,848	8,475
Total Disbursements		132,709	156,391
RECEIPTS OVER (UNDER) DISBURSEMENTS		-286	-1,320
CASH, JULY 1		2,846	4,166
CASH, JUNE 30	\$	2,560	2,846

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit A

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

(UNAUDITED)

	City of Puxico	
	Year Ended June 30,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 15,870	5,777
Total Receipts	15,870	5,777
DISBURSEMENTS		
City treasury	15,870	5,777
State of Missouri (Note 3)	0	0
Refunds and other (Note 4)	0	0
Total Disbursements	15,870	5,777
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0
CASH, JULY 1	0	0
CASH, JUNE 30	\$ 0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

(UNAUDITED)

City of Senath		
Year Ended June 30,		
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 17,579	11,523
Total Receipts	17,579	11,523
DISBURSEMENTS		
City treasury	15,893	9,204
State of Missouri (Note 3)	207	154
Refunds and other	1,186	1,405
Total Disbursements	17,286	10,763
RECEIPTS OVER (UNDER) DISBURSEMENTS	293	760
CASH, JULY 1	2,377	1,617
CASH, JUNE 30	\$ 2,670	2,377

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

		City of Holcomb	
		Year Ended April 30,	
		1998	1997
RECEIPTS			
Fines, costs, bonds, and other	\$	3,438	1,105
Total Receipts		3,438	1,105
DISBURSEMENTS			
City treasury		2,732	922
State of Missouri (Note 3)		0	0
Refunds and other		105	0
Total Disbursements		2,837	922
RECEIPTS OVER (UNDER) DISBURSEMENTS		601	183
CASH, MAY 1		250	67
CASH, APRIL 30	\$	851	250

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the seven municipal divisions of the Thirty-Fifth Judicial Circuit of the state of Missouri. The remaining municipal divisions of the Thirty-Fifth Judicial Circuit are reported on separately.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality and are not included in these financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses; and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury. Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1998 and 1997, all bank account balances reported for the municipal divisions of the Thirty-Fifth Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include the surcharges for the Crime Victims' Compensation and Services to Victims Funds, the Peace Officer Standards and Training Commission Fund, and (until July 1, 1997, when municipal divisions were no longer required to assess the surcharge) the Independent Living Center Fund. The state's portions of these amounts are deposited into the city treasury for all municipal divisions, except the municipal divisions of the city of Kennett and the city of Senath. The city of Senath Municipal Division deposits Crime Victims' Compensation and Services to Victims surcharges into the city treasury and Peace Officer Standards and Training Commission fees into the municipal division's Law Enforcement Training account. Amounts remitted by the cities to the state are not included in the financial statements.

The municipal divisions of the city of Bernie, the city of Holcomb, the city of Kennett, the city of Malden, the city of Puxico, and the city of Senath did not assess the Independent Living Center Fee.

The city of Holcomb Municipal Division did not assess the Peace Officer Standards and Training Commission Fee.

4. City of Puxico

Bonds posted by defendants for the city of Puxico Municipal Division are held in cash by the court. The amounts held in cash at year-end could not be determined and therefore, are not included in the financial statements. In addition, bonds refunded to defendants could not be determined, and these amounts are not included in the financial statements.

## MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Current Recommendations



THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
MANAGEMENT ADVISORY REPORT-  
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions (other than the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997) of the Thirty-Fifth Judicial Circuit as of and for the years ended June 30, 1998 and 1997, and April 30, 1998 and 1997, and have issued our report thereon dated September 22, 1998. That report expressed a qualified opinion on the special-purpose financial statements of the municipal divisions of the city of Bernie, the city of Dexter, the city of Kennett, and the city of Malden for the years ended June 30, 1998 and 1997.

We also had planned to audit the special-purpose financial statements of the municipal divisions of the city of Puxico and the city of Senath as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated September 22, 1998. In that report we did not express an opinion on those special-purpose financial statements.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal divisions' special-purpose financial statements. During those procedures, we also identified certain management practices which we believe could be improved. Our procedures were not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

<b>1.</b>	<b>City of Bernie Municipal Division</b>
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- A. The Municipal Judge is an elected position held for a term of two years. The Court Clerk is appointed by the Mayor and approved by the City Council. The present Municipal Judge and Court Clerk are husband and wife. This situation results in a potential conflict of interest and weakens the accounting controls over the court transactions. The segregation of duties would be improved by having a municipal judge and court clerk who are not related.
- B. A schedule which specifies the offenses which may be paid at the TVB and the amount of fines and costs to be imposed for each offense has been formally established by court order pursuant to Section 479.260, RSMo 1994. However, this schedule of fines and costs has not been prominently posted at the TVB.

Section 479.050, RSMo 1994, states that a TVB may be established by the Municipal Judge. Supreme Court Rule No. 37.49 requires the Municipal Judge to establish the TVB by court order, to designate a TVB clerk, and to establish by schedule the

amount of fines and costs to be imposed for each offense. In addition, the schedule of fines and costs is required to be prominently posted at the TVB.

- C. The municipal division allows defendants to pay fines and court costs over a period of time. The Court Clerk routinely prepares individual accounts receivable cards with balances due for the police department, because the police department receipts the majority of fine and court cost payments. During our review it was noted that the police department did not have accounts receivable cards for all individuals with balances due. In addition, the accounts receivable cards were not updated in a timely manner when payments were received.

Accurate listings of accounts receivable containing the amount owed on each case are necessary to provide information to the Municipal Judge and provide increased accountability over amounts due the division.

- D. Neither the police department nor the municipal division maintains a log to account for traffic tickets assigned and issued and their ultimate disposition. In addition, a log of complaint forms issued, listing complaint number, date issued, date served, and officer is maintained; however, the log is incomplete. The log did not include the defendant's name, the offense, and the ultimate disposition of each complaint form.

Without a proper accounting for the numerical sequence and disposition of traffic tickets and complaint forms, the police department and the municipal division cannot be assured that all tickets and complaints issued were properly submitted to the court.

A record of the ultimate disposition of each traffic ticket and complaint form should be maintained to ensure all tickets and complaints have been accounted for properly.

- E. During our review, we noted the following concerns related to court dockets:
  - 1) The Municipal Judge does not sign the court dockets after case dispositions are recorded. We noted that court cost and fines assessed did not agree with the amount authorized by the TVB schedule for eleven of thirty-four (32 percent) tickets tested. To ensure the proper disposition of all cases has been entered in the court records, the judge should review each court docket and sign the docket to indicate approval of the recorded disposition.
  - 2) The Municipal Judge or the Prosecuting Attorney does not consistently initial or sign the case file to document their approval of an amendment or dismissal of a ticket. To ensure the proper disposition of all cases has been entered in the court records, the Municipal Judge or the Prosecuting Attorney should sign all amended and dismissed case files.
  - 3) The final disposition of each case is not consistently documented in the court docket. The ultimate disposition of each case should be recorded on the

docket to ensure the proper disposition has been recorded in the court records.

Conditions similar to A, B, D, and E.1. were also noted in our prior report.

**WE RECOMMEND** the city of Bernie Municipal Division:

- A. Review and discuss this situation with the Mayor and the City Council to determine the proper resolution of any conflict.
- B. Prominently post the schedule of fines and costs at the TVB.
- C. Ensure that the individual accounts receivable cards are complete and accurate.
- D. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets and complaint forms assigned and issued.
- E.1. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
  - 2. Require the Municipal Judge's or the Prosecuting Attorney's signature on amended and dismissed cases.
  - 3. Include the disposition of each case on the court docket.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. *This situation has been discussed with Judge Swafford's superior Judge and he stated that since the Municipal Judge is elected and the Court Clerk is not hired by the Municipal Judge but is appointed by the Mayor and approved by the City Council that it is not a case of nepotism.*
- B. *This schedule of fines has now been posted in the court room and also at the TVB.*
- C. *The Court Clerk will be reviewing all accounts receivable cards on her Saturday court sessions to make sure all payments have been applied and that all records coincide with the Court Clerk's records.*
- D. *A log for traffic tickets and complaint forms has been implemented. The Court Clerk and police department will be working together to keep the form up to date. All tickets are being logged on this form by the Court Clerk.*

- E.1. *It has been implemented that the Municipal Judge will sign all docket pages as he reviews them. The amount of fines decided by the Municipal Judge has nothing to do with the Court Clerk. His decisions are left up to him.*
2. *The Municipal Judge and/or Prosecuting Attorney have implemented this and are now initialing, dating, and writing dismissed or the amended charge on each ticket.*
3. *The final disposition of the cases is not entered in the docket until such time that they are disposed of. This could possibly be an oversight on the part of the Court Clerk to enter them. The Court Clerk will try and be more efficient in the future.*

2.	<b>City of Dexter Municipal Division</b>
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- A. The duties of receiving, recording, and transmitting fine and court cost monies collected by the municipal division, as well as depositing, disbursing, and reconciling the bond account, are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts transmitted and deposited. In addition, there should be a documented review of the bank reconciliations.
- B. Neither the police department nor the municipal division maintains a log to account for traffic tickets and complaint forms issued and their ultimate disposition.
- Without a proper accounting for the numerical sequence and disposition of traffic tickets and complaint forms, the police department and the municipal division cannot be assured that all tickets and complaint forms issued were properly submitted to the court. A record of the ultimate disposition of each traffic ticket and complaint form should be maintained to ensure all tickets and complaints have been accounted for properly.
- C. The Municipal Judge does not sign the court dockets after case dispositions are recorded. To ensure the disposition of all cases has been entered in the court records, the judge should sign the court dockets after reviewing to ensure their propriety.

Conditions similar to B and C were also noted in our prior report.

**WE RECOMMEND** the city of Dexter Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.

- B. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets and complaint forms issued.
- C. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.

### **AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

- A. *The City Collector will reconcile receipt slips to transmittals and the Municipal Judge will review the bank reconciliations.*
- B. *Since September 1998, complaint forms are no longer used and all traffic tickets assigned and issued are entered into the computer.*
- C. *This has been implemented.*

<b>3.</b>	<b>City of Holcomb Municipal Division</b>
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- A. The duties of receiving, recording, and depositing fine, court cost, and bond monies and disbursing bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.
- B. Instances were noted where the Crime Victim's Compensation (CVC) fees were inappropriately charged on dismissed cases. In addition, Peace Officer Standards and Training Commission (POSTC) fees were not assessed or collected in accordance with state law. Sections 595.045.1 and 590.140.1, RSMo Cumulative Supp. 1998, require these fees to be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.

A similar condition was also noted in our prior report.

**WE RECOMMEND** the city of Holcomb Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.

- B. Assess CVC and POSTC fees in accordance with state law.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. *We will have the CPA do the independent review as the city's monthly financial statements are compiled.*
- B. *This has been implemented.*

<b>4. City of Kennett Municipal Division</b>
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- A. The duties of receiving, recording, depositing, and reconciling fine, court cost, and bond monies and disbursing all monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited. In addition, there should be a documented review of the bank reconciliations.
- B. During our review, we noted the following concerns related to receipts:
- 1) The court's docket and accounting systems are maintained on a computer. The system provides weekly reports of collection activity. However, the Court Clerk does not reconcile this report to deposits. During our review, we noted discrepancies between the method of payment posted on the weekly receipts report and the deposit slip. To properly account for receipts and to reduce the risk of loss or misuse of funds, reconciliations between the weekly reports and deposits should be performed, documented, and retained.
  - 2) Receipts are not deposited on a timely basis. Deposits of fine and court cost monies to the municipal division bank account are made approximately once a week and the average deposit amount was about \$1,500. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, monies should be deposited daily or when accumulated receipts exceed \$100.
- C. A monthly listing of open items (liabilities) is prepared but the listing is not consistently reconciled to the court's cash balance. Monthly listings of open items should be reconciled to monies held in trust by the court to ensure proper

accountability over open cases and ensure monies held in trust by the court are sufficient to meet liabilities.

- D. Neither the police department nor the municipal division maintains a log to account for complaint forms assigned and issued, and their ultimate disposition.

Without a proper accounting for the numerical sequence and disposition of complaint forms, the police department and municipal division cannot be assured that all complaint forms issued were properly submitted to the court. A record of the ultimate disposition of each complaint form should be maintained to ensure all tickets have been accounted for properly.

Conditions similar to B and D were also noted in our prior report.

**WE RECOMMEND** the city of Kennett Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B.1. Perform, document, and retain weekly reconciliations between the weekly reports and bank deposits.
2. Deposit receipts daily or when accumulated receipts exceed \$100.
- C. Reconcile monthly listings of open items to monies held in trust by the court.
- D. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all complaint forms assigned and issued.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. *The Municipal Judge will provide an independent review of the court records each month.*
- B.1. *Since September 1998, the Court Clerk has reconciled the weekly reports to the deposit slips.*
2. *This will be done daily.*
- C. *Since September 1998, the open items listings are reconciled to the book balance.*
- D. *Since September 1998, the police department has no longer used complaint forms. All offenses are now recorded on a traffic ticket.*

- A. The duties of receiving, recording, and transmitting fine, court cost, and bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts transmitted.
- B. The police department accepts cash, checks, and money orders for the payment of fines, court costs, and bonds when the Court Clerk is not available. The police department does not record the method of payment on receipt slips. To ensure receipts are transmitted intact, the method of payment should be indicated on all receipt slips. The composition of receipt slips issued should be reconciled to the composition of transmittals.
- C. Neither the police department nor the municipal division maintains adequate records to account for traffic tickets issued and their ultimate disposition. A log of traffic tickets issued listing the ticket number, offense, defendant's name, date, and officer is maintained; however, the listing was incomplete. There were numerous tickets not listed. Ticket accountability has improved since December 1996.

Without a proper accounting for the numerical sequence and disposition of traffic tickets, the police department and municipal division cannot be assured that all tickets issued were properly submitted to the court. A record of the ultimate disposition of each traffic ticket should be maintained to ensure all tickets have been accounted for properly.

- D. During our review, we noted the following concerns related to the municipal division's TVB:
  - 1) Although the municipal division operates a TVB that allows certain offenses to be paid prior to the court date, a court order has not been issued to formally establish the TVB.
  - 2) A schedule which specifies the offenses which may be paid at the TVB and the amount of fines and costs to be imposed for each offense has been formally established by court order pursuant to Section 479.260, RSMo 1994. However, this schedule of fines and costs has not been prominently posted at the TVB.



Section 479.050, RSMo 1994, states that a TVB may be established by the Municipal Judge. Supreme Court Rule No. 37.49 requires the Municipal Judge to establish the TVB by court order, to designate a TVB clerk, and to establish by schedule the amount of fines and costs to be imposed for each offense. In addition, the schedule of fines and costs is required to be prominently posted at the TVB.

- E. Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. The Court Clerk prepared an open items listing as of July 22, 1998. The balance in the city's bond account exceeded the open items listing by \$802. This difference may be attributable to interest earned on the account.

Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities. To facilitate this reconciliation, the amount of interest earnings remaining in the bond account will need to be calculated.

- F. Instances were noted where the Crime Victim's Compensation (CVC) and Law Enforcement Training (LET) fees were inappropriately charged on dismissed cases. Sections 595.045.1 and 590.140.1, RSMo Cumulative Supp. 1998, require these fees to be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
- G. The Municipal Judge does not sign the court dockets after case dispositions are recorded. We noted that court costs and fines assessed did not agree with the amounts authorized by the TVB schedule for thirteen of thirty-five (37 percent) tickets tested. To ensure the proper disposition of all cases has been entered in the court records, the judge should review each court docket and sign the docket to indicate approval of the recorded disposition.

Conditions similar to B through G were also noted in our prior report.

**WE RECOMMEND** the city of Malden Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B. Ensure that the method of payment is recorded on all police department receipt slips issued, and reconcile the composition of receipt slips issued to the composition of monies transmitted.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets issued.
- D.1. Prepare a court order authorizing the establishment of a TVB.

- 2. Prominently post the schedule of fines and costs at the TVB.
- E. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the city.
- F. Assess CVC and LET fees in accordance with state law.
- G. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. The City Clerk will reconcile original receipts to the daily transmittal.*
- B. We have discussed this with the Police Chief and this problem is being corrected.*
- C. We will speak with the Police Chief about this problem.*
- D.1. A court order was issued August 11, 1998 authorizing the establishment of a TVB.*
- 2. A TVB schedule has been posted.*
- E. The Court Clerk now prepares an open items listing which is given to the City Clerk who reconciles the listing to the bond account balance.*
- F. This has been implemented. CVC and LET are no longer charged on dismissed cases.*
- G. This has been implemented. All court dockets are now signed by the Municipal Judge.*

<b>6.</b>	<b>City of Puxico Municipal Division</b>
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- A. The duties of receiving, recording, and transmitting fine, court cost, and bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts transmitted.
- B. During our review, we noted the following concerns related to receipts:

- 1) The Court Clerk issues receipts from two separate receipt books. One receipt book is used for individuals paying the full amount of the fine and court costs, while the other receipt book is used for individuals making partial payments to the municipal division. Receipt slips issued for the receipt of partial payments of fines and court costs are not prenumbered. In addition, receipt slips issued to individuals paying the full amount of the fine and court costs indicate the court date instead of the actual date of receipt.

To adequately account for receipts and to ensure all receipts are deposited to the city treasury, prenumbered receipt slips, dated with the actual date of collection, should be issued for all monies received, and the numerical sequence should be accounted for properly.

- 2) The Court Clerk accepts cash, checks, and money orders for the payment of fines and court costs. The Court Clerk does not record the method of payment on receipt slips. To ensure receipts are transmitted intact, the method of payment should be indicated on all receipt slips. The composition of receipt slips issued should be reconciled to the composition of transmittals.
- 3) Cash bond refunds are made out of court receipts, thus court monies are not transmitted intact. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, all receipts should be transmitted intact to the city.

C. During our review, we noted the following concerns related to bonds:

- 1) Cash bonds are posted at the Stoddard County Sheriff's department. The Sheriff's department disburses the bond monies by check to the Court Clerk. The Court Clerk does not issue receipt slips for these bond monies. Prenumbered receipt slips should be issued for all monies received.
- 2) The Court Clerk does not maintain a bond ledger and does not prepare and reconcile a monthly listing of open items (liabilities) to a cash balance. A bond ledger indicating the related case, date and amount of receipt, and date of disbursement is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.
- 3) Court receipts in the form of cash bonds are not initially recorded or deposited into a bank account but are held by the Court Clerk until disposition of the case. After the case is disposed, the bond monies are deposited into the city treasury as fine and court costs or refunded to the defendant in cash.

Bond monies should be deposited when received to provide better accountability over these monies and reduce the risk of loss or misuse of the funds. In addition, all refunds should be made by check.

- D. Although the municipal division operates a TVB that allows certain offenses to be paid prior to the court date, a court order has not been issued to formally establish the TVB.  
Section 479.050 RSMo 1994, states that a TVB may be established by the Municipal Judge. Supreme Court Rule No. 37.49 requires the Municipal Judge to establish the TVB by court order, to designate a TVB clerk, and to establish by schedule the amount of fines and costs to be imposed for each offense.
- E. Crime Victim's Compensation (CVC) and Peace Officer Standards and Training Commission (POSTC) fees collected by the municipal division are deposited into the city treasury. The city has assumed the responsibility for remitting the portions of the CVC and POSTC fees due to the state. We noted that one payment made to the state in December 1997 included CVC fees collected from July 1996 to November 1997. During 1998, CVC fees were remitted to the state approximately every two months. In addition, POSTC collections have never been remitted to the state. Section 595.045.5, RSMo Cumulative Supp. 1998, requires 95 percent of the CVC fee to be paid monthly to the state. POSTC fees should also be disbursed monthly to the state.

A similar condition was also noted in our prior report.

Because of the problems noted above, we were unable to express an opinion on the financial statements of the city of Puxico Municipal Division as of and for the years ended June 30, 1998 and 1997. These deficiencies are serious and should be corrected immediately.

**WE RECOMMEND** the city of Puxico Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B.1. Issue prenumbered receipt slips for all monies received and indicate the date of actual receipt.
2. Record the method of payment on all receipt slips issued and reconcile the composition of receipt slips issued to the composition of transmittals.
3. Transmit all monies intact.
- C.1. Issue prenumbered receipt slips for all bond monies received.
2. Maintain a bond ledger, prepare monthly listings of open items, and reconcile the listing to monies held in trust.
3. Ensure cash bond monies are recorded and deposited when received and all disbursements are made by check.

- D. Prepare a court order authorizing the establishment of a TVB.
- E. Request the city to properly remit CVC and POSTC fees to the state in accordance with state law.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. *We will have the City Treasurer reconcile receipt slips to transmittals.*
- B&
- C.1. *These recommendations have been implemented.*
- C.2. *We now have a bond ledger and we will prepare an open items listing and compare the listing to monies held by the city.*
- 3. *This will be implemented.*
- D. *Effective January 1999, a court order has been issued to establish a TVB.*
- E. *We will work with the City Clerk to implement this recommendation.*

<b>7.</b>	<b>City of Senath Municipal Division</b>
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- A. The duties of receiving, recording, and depositing fine, court cost, and bond monies and disbursing bond monies and fees collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited. In addition, there should be a documented review of the bank reconciliations.
- B. During our review, we noted the following concerns related to receipts:
  - 1) The Court Clerk accepts cash, checks, and money orders for the payment of fines, court costs, and bonds. The Court Clerk does not issue receipt slips for bond monies received. In addition, the Court Clerk does not record the method of payment on the receipt slips. To provide assurance all monies received have been properly deposited, a receipt slip noting the method of

payment should be issued for all monies received, and the composition of monies received should be reconciled to the composition of bank deposits.

- 2) The Municipal Judge sometimes orders defendants to make contributions to the Park Board or the Fire Board. Contributions received are receipted in the city's receipt book and are not recorded as court receipts. These monies are held in cash and periodically disbursed to the appropriate board. Contributions should be recorded by the municipal division and deposited when received to provide better accountability over these monies and reduce the risk of loss or misuse of the funds. In addition, to ensure all receipts are accounted for properly, receipts should be deposited intact and all disbursements should be made by check.

- 3) Receipts are not deposited on a timely basis. Fine and court cost monies are deposited to the city treasury approximately once per week and LET and POSTC monies are deposited to the LET account approximately once per month.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, monies should be deposited intact daily or when accumulated receipts exceed \$100.

- 4) Checks and money orders are not restrictively endorsed until deposits are prepared. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

- C. Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. The Court Clerk prepared an open items listing as of June 30, 1998. The balance in the municipal division's bond account exceeded the open items listing by \$105.

Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

- D. During our review, we noted the following concerns related to the municipal division's TVB:

- 1) Although the municipal division operates a TVB that allows certain offenses to be paid prior to the court date, a court order has not been issued to formally establish the TVB.
- 2) A schedule which specifies the offenses which may be paid at the TVB and the amount of fines and costs to be imposed for each offense has been

formally established pursuant to Section 479.260, RSMo 1994. However, this schedule of fines and costs has not been prominently posted at the TVB.

Section 479.050, RSMo 1994, states that a TVB may be established by the Municipal Judge. Supreme Court Rule No. 37.49 requires the Municipal Judge to establish the TVB by court order, to designate a TVB clerk, and to establish by schedule the amount of fines and costs to be imposed for each offense. In addition, the schedule of fines and costs is required to be prominently posted at the TVB.

- E. The municipal division does not file with the city a monthly report of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court, including all fines and court costs collected, to be verified by the Court Clerk or Municipal Judge and filed with the City Clerk.
- F. Although bank reconciliations are performed for the municipal division's bank accounts, they are not documented. Monthly bank reconciliations are necessary to ensure the bank account is in agreement with the accounting records and to detect errors on a timely basis. In addition, all bank reconciliations should be documented and all differences fully investigated and explained.
- G. Numerous bond forms and bond bank account statements could not be located. As a result, it was not possible to account for all bonds received by the municipal division.

Supreme Court Administrative Rule No. 8 requires that all financial records be maintained for five years or upon completion of an audit. Retention of applicable records is necessary to properly account for all municipal division monies received.

- H. Neither the police department nor the municipal division maintains a log to account for traffic tickets assigned and issued and their ultimate disposition.

Without a proper accounting for the numerical sequence and disposition of traffic tickets, the police department and municipal division cannot be assured that all tickets issued were properly submitted to the court. A record of the ultimate disposition of each traffic ticket should be maintained to ensure all tickets have been accounted for properly.

- I. The municipal division allows defendants to pay fines and court costs over a period of time. The Court Clerk has procedures to monitor these cases and provide information to the Municipal Judge. However, we noted several instances where these procedures were not consistently applied and proper follow-up action was not taken.

Consistent follow-up action is necessary to provide information to the Municipal Judge and provide increased accountability over amounts due the division.

J. During our review, we noted the following concerns related to fees:

- 1) LET and POSTC fees collected by the court are deposited and retained in a bank account under the control of the Court Clerk. The Court Clerk remits POSTC fees to the state approximately every three months. Section 590.140.1, RSMo, Cumulative Supp. 1998, requires LET fees to be transmitted to the city monthly. POSTC fees should also be disbursed monthly to the state.
- 2) Instances were noted where the Crime Victim's Compensation (CVC), LET, and POSTC fees were inappropriately charged on dismissed cases. Sections 595.045.1 and 590.140.1, RSMo Cumulative Supp. 1998, require these fees to be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.

K. The Municipal Judge does not sign the court dockets after case dispositions are recorded. We noted that court costs and fines assessed did not agree with the amount authorized by the TVB schedule for seven of thirty-eight (18 percent) tickets tested. To ensure the proper disposition of all cases has been entered in the court records, the judge should review each court docket and sign the docket to indicate approval of the recorded disposition.

Conditions similar to B.1., B.4., C, D.1., H, I, and J.1. were also noted in our prior report.

Because of the problems noted above, we were unable to express an opinion on the financial statements of the city of Senath Municipal Division as of and for the years ended June 30, 1998 and 1997. These deficiencies are serious and should be corrected immediately.

**WE RECOMMEND** the city of Senath Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B.1. Ensure that receipt slips are issued for all monies received and the method of payment is recorded on all receipt slips.
  2. Record and deposit all receipts and make all disbursements by check.
  3. Deposit all monies intact daily or when accumulated receipts exceed \$100.
  4. Restrictively endorse all checks and money order immediately upon receipt.
- C. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the court.



- D.1. Prepare a court order authorizing the establishment of a TVB.
- 2. Prominently post the schedule of fines and costs at the TVB.
- E. Prepare monthly reports of court actions and file these with the city in accordance with state law.
- F. Reconcile the bond checking account monthly and maintain documentation of the reconciliations.
- G. Ensure all municipal division financial records are appropriately retained.
- H. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets assigned and issued.
- I. Ensure that follow-up efforts are continually applied to improve the possibility of collection.
- J.1. Turn over accumulated LET monies to the city and distribute future LET and POSTC fees to the city monthly. In addition, work with the city to ensure that POSTC fees are disbursed to the state monthly.
- 2. Assess CVC, LET and POSTC fees in accordance with state law.
- K. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. *We will discuss ways to implement this recommendation.*
- B.1. *The Court Clerk will issue receipt slips for bond monies. In addition, the Court Clerk has begun indicating the method of payment on all receipt slips.*
- B. 2.  
& 4. *These recommendations have been implemented.*
- 3. *The Court Clerk now deposits all court monies into the general fund approximately once a week. She will try to deposit when receipts exceed \$100.*

*C. The Court Clerk now prepares an open items listing and reconciles it to the cash balance. She is in the process of sending the unreconciled difference to the state's unclaimed property section.*

*D,F,*

*G&H. These recommendations will be implemented.*

*E. We will file a copy of the court docket with the city monthly.*

*I. Follow-up efforts are being taken.*

*J.1. The LET account has been turned over to the city and the City Clerk is notified monthly of the amounts to disburse to the state for CVC and POSTC.*

*2. This has been implemented.*

*K. The current Municipal Judge does sign the court dockets.*

This report is intended for the information of the management of the various municipal divisions of the Thirty-Fifth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

## Follow-Up on State Auditor's Prior Recommendations

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by seven of the municipal divisions of the Thirty-Fifth Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the years ended 1993, 1992, and 1991. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

1. City of Bernie Municipal Division

- A.1. Receipts were not placed in a secure location until transmitted to the city.
- 2. Checks and money orders were not restrictively endorsed until transmitted to the city.
- 3. Receipt slips did not consistently indicate the method of payment.
- B. A bond ledger was not maintained and a monthly listing of open items (liabilities) was not prepared.
- C. Adequate records were not maintained to document the disposition of all complaint forms.
- D. The Municipal Judge did not sign the docket after dispositions were recorded.
- E. The Municipal Judge and Court Clerk were husband and wife.
- F. The Municipal Judge had not issued a court order to formally establish the TVB, and the schedule of fines and costs had not been posted.
- G. The city remitted the state's portion of CVC fees to the state only once per quarter.

Recommendation:

The city of Bernie Municipal Division:

- A.1. Place receipts in a secure location until they are transmitted to the city.
- 2. Restrictively endorse all checks and money orders immediately upon receipt.
- 3. Indicate the method of payment on each receipt slip issued, and reconcile total cash, checks, and money orders received to transmittals.

- B. Maintain a bond ledger, prepare monthly listings of open items, and reconcile this listing to monies held in trust.
- C. Work with the police department to ensure records are maintained to account for the disposition of all complaints filed with the department.
- D. Require the judge's signature on the court dockets.
- E. Review and discuss this situation with the Mayor and the City Council to determine the proper resolution of any conflict.
- F. Issue a court order to formally establish the TVB and post a schedule of fines and costs at the TVB.
- G. Remit CVC fees in accordance with state law.

Status:

A.1, A.3

F&G. Implemented.

- A.2. Not implemented; however, checks and money orders are kept in a secured lock box until they are endorsed and transmitted to the city. While not repeated in the current MAR, the municipal division should still consider implementing this recommendation.
- B. Partially implemented. Effective August 1998, the municipal division established a bond ledger and began preparing monthly open items listings; however, the city does not maintain records of bonds deposited, disbursed, and held in its general account and therefore, the municipal division cannot reconcile the open items listing to monies held in trust by the city. While not repeated in the current MAR, the municipal division should still consider working with the city to implement this recommendation.

C-E. Not implemented. See MAR No. 1.

2. City of Dexter Municipal Division

- A.1. Checks and money orders were not restrictively endorsed until transmitted to the city.
- 2. Receipts were not transmitted on a timely basis.

3. The Court Clerk issued receipt slips for monies transmitted by the police department but copies of the receipt slips were not provided to the police department.
- B.1. Monthly listings of open items (liabilities) were not prepared.
2. The numerical sequence of bond forms were not accounted for adequately and some bond transactions were not entered in the court's bond ledger.
- C. Adequate records were not maintained to account for all traffic tickets issued by the police department.
- D. Complaint forms issued by the police department were not prenumbered and a log was not maintained to track the issuance and disposition of complaints.
- E. The Court Clerk was covered by the city employee blanket bond. However, the amount of the bond was not sufficient to protect court monies held in cash and in the bond account.
- F. The Municipal Judge had not issued a court order to formally establish the TVB, and the schedule of fines and costs was not posted.
- G. The Municipal Judge did not sign the docket after dispositions were recorded.
- H. The court did not file a monthly report with the city of all cases heard in court.

Recommendation:

The city of Dexter Municipal Division:

- A.1. Restrictively endorse all checks and money orders immediately upon receipt.
2. Transmit all receipts to the city daily or when accumulated receipts exceed \$100.
3. Issue receipt slips or other documentation to the police department for all monies transmitted to the court.
- B.1. Prepare monthly listings of open items and reconcile this listing to monies held in trust.
2. Work with the police department to ensure voided bond forms and bond forms used by outside agencies are retained and recorded in the court's bond ledger.
- C. Work with the police department to ensure ticket books are issued in order, records are maintained to account for all tickets issued, and that all copies of voided tickets

are retained by the department. A system should also be developed to account for the ultimate disposition of all traffic tickets.

- D. Work with the police department to ensure complaint forms are prenumbered and records are maintained to account for the numerical sequence and disposition of all complaints filed.
- E. Request the city to obtain adequate bond coverage for the Court Clerk.
- F. Issue a court order to formally establish the TVB and post a schedule of fines and costs at the TVB.
- G. Require the judge's signature on the court dockets.
- H. Prepare monthly reports of court actions and file these in accordance with state law.

Status:

A.1, A.3,  
B.1, B.2,  
E, F,  
& H. Implemented.

- A.2. Not implemented; however, receipts are transmitted twice a week with the majority of receipts collected the day of court and transmitted to the city the following day. While not repeated in the current MAR, the municipal division should still consider implementing this recommendation.
- C. Partially implemented. Ticket books are now issued in order; however, records are not maintained to account for tickets issued and their ultimate disposition. See MAR No. 2.
- D. Partially implemented. Complaint forms are now prenumbered; however, records are not maintained to account for complaint forms issued and their ultimate disposition. See MAR No. 2.
- G. Not implemented. See MAR No. 2.

3. City of Holcomb Municipal Division

- A.1. Receipt slips did not indicate the method of payment.
- 2. Checks and money orders were not restrictively endorsed until deposited.

- B. Adequate records were not maintained to account for the numerical sequence of tickets assigned to officers and issued to defendants. In addition, records were not kept indicating the ultimate disposition of the traffic tickets issued.
- C. Court costs and CVC fees were not assessed in accordance with state law.
- D. The Municipal Judge had not issued a court order to formally establish the TVB, and the schedule of fines and costs had not been posted.
- E. Monthly reports of all cases heard in court were not filed with the city.

Recommendation:

The city of Holcomb Municipal Division:

- A.1. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
- 2. Restrictively endorse all checks and money orders immediately upon receipt.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence of all tickets issued. A system should also be developed to account for the ultimate disposition of all traffic tickets.
- C. Assess court costs and CVC fees in accordance with state law.
- D. Issue a court order to formally establish the TVB and post a schedule of fines and court costs at the TVB.
- E. Prepare monthly reports of court actions and file these in accordance with state law.

Status:

A,B,  
D&E. Implemented.

C. Not implemented. See MAR No. 3.

4. City of Kennett Municipal Division

- A. Adequate records were not maintained to account for traffic tickets assigned, issued and their ultimate disposition.
- B. Complaint forms were not prenumbered, and a log was not maintained to track the issuance and disposition of these complaints.



- C. Accounts receivable records were not maintained to document total amounts due from defendants. The court did not have procedures to maximize collections of amounts due to the court.
- D. Receipts were not deposited in a timely manner.
- E. Monthly collection reports were not reconciled to deposits.
- F.1. The Court Clerk relied on the monthly collection reports to provide totals of CVC collected. The monthly reports did not include all receipts and, as a result, the court could not be assured that the state's portion of CVC fees collected had been properly remitted to the state.
- 2. From August 1992 through March 1993, the court disbursed 80 percent of CVC fees to the state instead of the required 95 percent. As a result, it appeared the court owed the state approximately \$467.
- G. A schedule of fines and costs had not been posted.
- H. The court did not file with the city a monthly report of all cases heard in court.
- I. Records of convictions on traffic ticket offenses were not always forwarded to the MSHP in a timely manner.

Recommendation:

The city of Kennett Municipal Division:

- A. Work with the police department to ensure records are maintained to account for the numerical sequence of all tickets issued. A system should also be developed to account for the ultimate disposition of all traffic tickets.
- B. Work with the police department to ensure complaint forms are prenumbered and records are maintained to account for the numerical sequence and disposition of all complaints filed.
- C. Review procedures for collections of amounts due to the court and improve the utilization of show cause orders and warrants in collection efforts.
- D. Deposit all receipts daily or when accumulated receipts exceed \$100.
- E. Perform, document, and retain monthly reconciliations between the monthly reports and bank deposits.

- F. Identify receipts not included on the monthly reports, determine if CVC was collected on those receipts, and remit those and future CVC fees to the state in accordance with state law.
- G. Post a schedule of fines and costs at the TVB.
- H. Prepare monthly reports of court actions and file these in accordance with state law.
- I. Forward records of convictions on traffic offenses to the MSHP as required by state law and document the transaction.

Status:

A. Partially implemented. A traffic ticket log is maintained that accounts for the numerical sequence of all tickets issued; however, the log does not include the ultimate disposition of all traffic tickets issued. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

B. Partially implemented. Complaint forms are prenumbered; however, records are not maintained to account for the numerical sequence and disposition of all complaints filed. See MAR No. 4.

C,G,

& I. Implemented.

D&E. Not implemented. See MAR No. 4.

F. Partially implemented. CVC fees are now collected and remitted in accordance with state law; however, CVC fees identified as unpaid, in the amount of \$467, during the prior audit have not been remitted to the state. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

H. Partially implemented. Monthly reports are now filed with the City Clerk; however, they do not include applications for trial de novo and committed cases. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

5. City of Malden Municipal Division

A.1. Receipts were not transmitted in a timely manner.

2. Voided receipts were not properly mutilated and retained in the police department receipt book.

3. Receipt slips did not indicate the method of payment.

- B. A bond ledger was not maintained and monthly listings of open items (liabilities) were not prepared.
- C. There were no established procedures to pursue the collection of accounts receivable if the individuals did not make payments.
- D. Summons forms issued by the police department were not prenumbered and a summons log was not maintained to track the issuance and disposition of those summonses.
- E. Adequate records were not maintained to account for all traffic tickets issued by the police department.
- F.1. CVC and LET fees were not assessed in accordance with state law.
  - 2. CVC fees collected were not disbursed in accordance with state law.
- G. The Municipal Judge did not consistently sign the docket after dispositions were recorded.
- H. Records of convictions on traffic offenses were not consistently forwarded to the MSHP.
- I. The Municipal Judge had not issued a court order to formally establish the TVB, and the schedule of fines and costs had not been posted.

Recommendation:

The city of Malden Municipal Division:

- A.1. Transmit all receipts to the city daily or when accumulated receipts exceed \$100.
  - 2. Work with the police department to ensure that voided receipt slips are properly mutilated and all copies are retained in the receipt book.
  - 3. Indicate the method of payment on each receipt slip issued, and reconcile total cash, checks, and money orders received to transmittals.
- B. Maintain a bond ledger, prepare monthly listings of open items, and reconcile this listing to monies held in trust.
- C. Establish procedures to maximize the collection of fines and court costs owed to the court.

- D. Work with the police department to ensure summons forms are prenumbered and records are maintained to account for the numerical sequence and disposition of all summonses issued.
- E. Work with the police department to ensure records are maintained to account for all tickets issued and that all copies of voided tickets are retained by the department. A system should also be developed to account for the ultimate disposition of all traffic tickets.
- F.1. Assess the CVC and LET fees in accordance with state law.
- 2. Remit the state portion of CVC fees to the DOR in accordance with state law.
- G. Require the judge's signature on the court dockets.
- H. Forward records of convictions on traffic offenses to the MSHP as required by state law.
- I. Issue a court order to establish the TVB and post a schedule of fines and costs at the TVB.

Status:

A.1,A.2,  
C, F.2,  
& H. Implemented.

- A.3. Partially implemented. The Court Clerk indicates the method of payment on each receipt slip issued; however, the police department does not record the method of payment on receipt slips they issue for payment of fines, court costs and bonds. See MAR No. 5.
- B. Partially implemented. A bond ledger is maintained; however, an open items listing is not prepared and reconciled to monies held in trust. See MAR No. 5.
- D. The police department no longer uses summons forms. Uniform Complaint and Summons (UCS) tickets are issued for all offenses.
- E. Partially implemented. A ticket log is maintained to account for all traffic tickets issued; however, the log is not complete and does not include the ultimate disposition of all traffic tickets. See MAR No. 5.
- F.1.,  
G&I. Not implemented. See MAR No. 5.

6. City of Puxico Municipal Division

- A. There were no established procedures to pursue the collection of accounts receivable.
- B.1. CVC and LET fees were collected only on moving traffic violations, and were not collected on city ordinance violations.
  - 2. CVC fees collected by the court were not remitted to the state in a timely manner.
- C. The Municipal Judge did not include all cases in his official court docket.
- D. Records of convictions on traffic offenses were not forwarded to the MSHP until the fines and costs were paid in full.

Recommendation:

The city of Puxico Municipal Division:

- A. Establish procedures to maximize the collection of fines and court costs owed to the court.
- B.1. Assess the CVC and LET fees in accordance with state law.
  - 2. Request the City Clerk to remit the \$220 and any unpaid and future CVC fees to the state in accordance with state law.
- C. Include all cases in the court docket.
- D. Forward records of convictions on traffic offenses to the MSHP as required by state law.

Status:

A, B.1,  
C&D. Implemented.

B.2. Not Implemented. See MAR No. 6.

7. City of Senath Municipal Division

- A.1. Receipt slips did not indicate the method of payment.
  - 2. Checks and money orders were not restrictively endorsed until transmitted to the city.
- B. Monthly listings of open items (liabilities) were not prepared.

- C. Adequate records were not maintained to account for tickets assigned to officers and issued to defendants. In addition, records were not maintained indicating the ultimate disposition of the traffic tickets issued.
- D.1. Defendants were not required to sign a payment agreement nor were show cause orders issued for defendants not paying their fine and costs.
- 2. Adequate records were not maintained to document amounts due from defendants.
- E. The traffic ticket number was not recorded in the court docket or on the case file folder. In addition, bonds or payments received were not recorded in the court docket or in the case file.
- F. LET fees collected by the court were deposited and retained in a bank account under the control of the Court Clerk.
- G. The Municipal Judge had not issued a court order to formally establish the TVB.

Recommendation:

The city of Senath Municipal Division:

- A.1. Indicate the method of payment on each receipt slip issued, and reconcile total cash, checks, and money orders received to transmittals.
- 2. Restrictively endorse all checks and money orders immediately upon receipt.
- B. Prepare a monthly listing of open items and reconcile this listing to monies held in trust.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence of tickets assigned and issued. A system should also be developed to account for the ultimate disposition of all traffic tickets.
- D.1. Require defendants sign a payment agreement and issue show cause orders for all persons not paying fines and costs immediately at court.
- 2. Maintain detailed records of amounts due from defendants.
- E. Record the traffic ticket number in the court docket and on the case file folder and post the amount and dates of payments in the court docket and/or the case file.
- F. Close the court's LET bank account and transmit LET fees to the city treasury at least monthly.
- G. Issue a court order to establish the TVB.

Status:

A-C,  
&G. Not implemented. See MAR No. 7.

D.1 &  
E. Implemented.

D.2. Partially implemented. Records are maintained for amounts due from defendants; however, adequate follow-up is not taken when defendants fail to pay. See MAR No. 7.

F. Not implemented. The account was not closed nor were payments made timely. See MAR No. 7.

## STATISTICAL SECTION



History, Organization, and  
Statistical Information

THIRTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organization

The Thirty-Fifth Judicial Circuit is composed of Dunklin and Stoddard counties. The Honorable Stephen R. Sharp serves as Presiding Judge. This report includes seven of the sixteen municipal divisions within the Thirty-Fifth Judicial Circuit.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respective municipality.

Municipal Division Organization, Personnel, and Caseload Information

1. City of Bernie

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The police department collects fine, court cost, and bond monies when the Court Clerk is not available and places the monies in a locked box. The Court Clerk retrieves these monies from the locked box approximately twice a week. Fines, court costs, and bond monies collected are transmitted by the Court Clerk approximately twice a week to the City Clerk for deposit into the city treasury. Bond monies are held in the city treasury pending disposition. Court is held twice a week. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge  
Court Clerk

Norman Swafford  
Debra Swafford

### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	335	138

## 2. City of Dexter

### Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The police department collects fine, court cost, and bond monies when the Court Clerk is not available. The police department transmits collections to the Court Clerk daily. Fines and court costs collected are transmitted by the Court Clerk approximately twice a week to the City Collector for deposit into the city treasury. Bond monies are deposited into a municipal division bank account pending disposition. Court is held once a week. A TVB has been established to receive payment of fines and court costs at times other than during court.

### Personnel

Municipal Judge	Lawrence E. Wanner
Court Clerk	JoAnn Dunn

### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	910	1,344

## 3. City of Holcomb

### Organization

The City Collector serves as Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The police department collects fine, court cost, and bond monies when the Court Clerk is not available. The police department transmits collections to the Court Clerk as received. Fines and court costs collected are deposited directly into the city treasury daily. Bond monies are deposited into a municipal division bank account pending disposition. Court is held once a month, as necessary. A TVB has been established to receive payment of fines and court costs at times other than during court.

### Personnel

Municipal Judge	Inga Ladd
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City Collector/Court Clerk  
Caseload Information

Delois Casper

	<u>Year Ended April 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	48	12

4. City of Kennett

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The police department collects fine, court cost, and bond monies when the Court Clerk is not available. The police department transmits collections to the Court Clerk as received. A municipal division bank account is maintained for the deposit of fines, court costs, and bonds. Fines and court costs are disbursed by check to the city treasury and state on a monthly basis. Bonds remain in the municipal division bank account pending disposition. Court is held once a week. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge  
Court Clerk

J. Michael Mowrer  
Betty Brumley

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	1,513	1,341

5. City of Malden

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The police department collects fine, court cost, and bond monies when the Court Clerk is not available. The police department transmits collections to the Court Clerk daily. Fines, court costs, and bond monies collected are transmitted by the Court Clerk daily to the City Clerk for deposit into the city treasury. Bond monies are held in the city treasury pending disposition. Court is held twice a month. Although monies are collected at times other than during court, a court order has not been issued to formally authorize the collection of fines and court costs at times other than during court.

### Personnel

Municipal Judge	Phillip Santie
Court Clerk	Debra Brown

### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	963	1,333

## 6. City of Puxico

### Organization

The City Collector serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The police department collects fines and court costs when the Court Clerk is not available. The police department transmits collections to the Court Clerk as received. Fines and court costs collected are transmitted by the Court Clerk monthly to the City Treasurer for deposit into the city treasury. Bond monies are held by the municipal division pending disposition. Court is held once a month. Although monies are collected at times other than during court, a court order has not been issued to formally authorize the collection of fines and court costs at times other than during court.

### Personnel

Municipal Judge	David DeV Vaughn
City Collector/Court Clerk	Patty Cooper

### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	180	70

## 7. City of Senath

### Organization

The City Collector serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Two municipal division bank accounts are maintained, one for bonds and one for Law Enforcement Training (LET) and Peace Officer Standards and Training Commission (POSTC) fees. Fines and court costs collected are deposited directly into the city treasury weekly. Bond deposits remain in the municipal

division account pending court disposition. LET fees are held in the municipal division account until disbursements are requested. POSTC fees are disbursed by check to the state approximately every three months. Court is held twice a month. Although monies are collected at times other than during court, a court order has not been issued to formally authorize the collection of fines and court costs at times other than during court.

#### Personnel

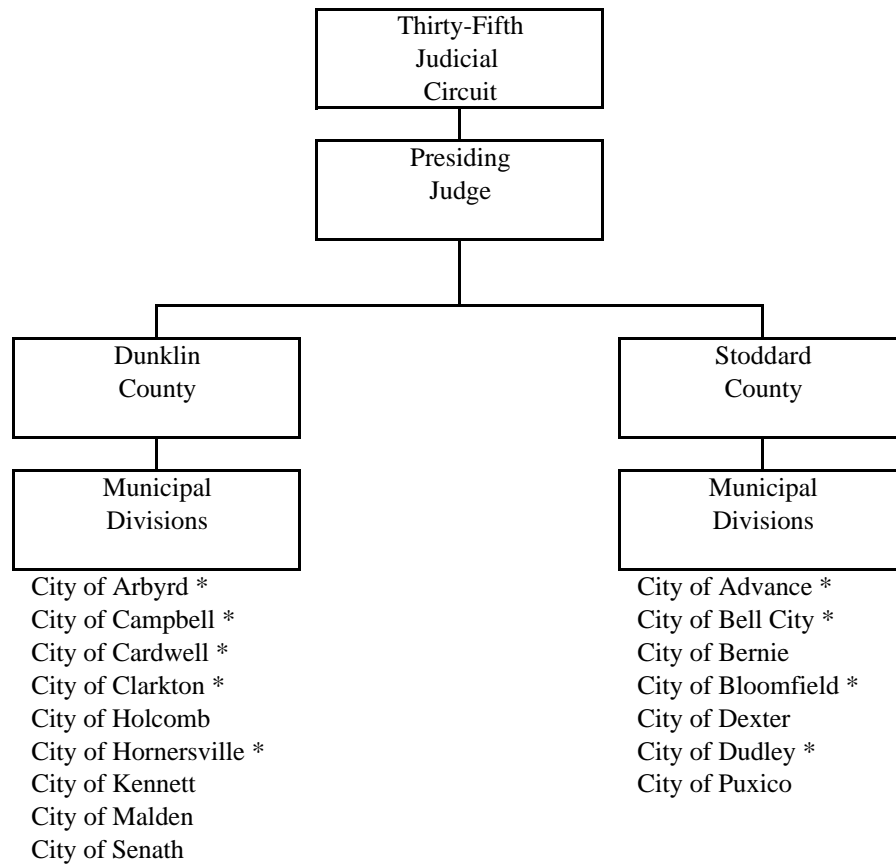
Municipal Judge*	Phillip Britt
City Collector/Court Clerk	Kathy Morgan

\* W. Gene Davis served as Municipal Judge prior to May 1997.

#### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	291	181

THIRTY-FIFTH JUDICIAL CIRCUIT  
ORGANIZATION CHART



\* Reported on separately.

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